

**SENATE CONCURRENT  
RESOLUTION No. 47**

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**STATE OF NEW JERSEY**

**220th LEGISLATURE**

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INTRODUCED JANUARY 31, 2022

**Sponsored by:**

**Senator JOSEPH PENNACCHIO**

**District 26 (Essex, Morris and Passaic)**

**SYNOPSIS**

Proposes constitutional amendment to increase additional taxes owed when farmland property is not used for agricultural or horticultural purposes.

**CURRENT VERSION OF TEXT**

As introduced.



SCR47 PENNACCHIO

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1 A **CONCURRENT RESOLUTION** proposing to amend Article VIII,  
2 Section I, paragraph 1 of the New Jersey Constitution.

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4 **BE IT RESOLVED** by the Senate of the State of New Jersey (the  
5 General Assembly concurring):

6  
7 1. The following proposed amendment to the Constitution of  
8 the State of New Jersey is hereby agreed to:

9  
10 PROPOSED AMENDMENT

11  
12 Amend Article VIII, Section I, paragraph 1 to read as follows:

13 1. (a) Property shall be assessed for taxation under general  
14 laws and by uniform rules. All real property assessed and taxed  
15 locally or by the State for allotment and payment to taxing districts  
16 shall be assessed according to the same standard of value, except as  
17 otherwise permitted herein, and such real property shall be taxed at  
18 the general tax rate of the taxing district in which the property is  
19 situated, for the use of such taxing district.

20 (b) The Legislature shall enact laws to provide that the value of  
21 land, not less than 5 acres in area, which is determined by the  
22 assessing officer of the taxing jurisdiction to be actively devoted to  
23 agricultural or horticultural use and to have been so devoted for at  
24 least the 2 successive years immediately preceding the tax year in  
25 issue, shall, for local tax purposes, on application of the owner, be  
26 that value which such land has for agricultural or horticultural use.

27 Any such laws shall provide that when land which has been  
28 valued in this manner for local tax purposes is applied to a use other  
29 than for agriculture or horticulture it shall be subject to additional  
30 taxes in an amount equal to the difference, if any, between the taxes  
31 paid or payable on the basis of the valuation and the assessment  
32 authorized hereunder and the taxes that would have been paid or  
33 payable had the land been valued and assessed as otherwise  
34 provided in this Constitution, in the current year and in such of the  
35 tax years immediately preceding, not in excess of **[2]** 10 such years  
36 in which the land was valued as herein authorized.

37 Such laws shall also provide for the equalization of assessments  
38 of land valued in accordance with the provisions hereof and for the  
39 assessment and collection of any additional taxes levied thereupon  
40 and shall include such other provisions as shall be necessary to  
41 carry out the provisions of this amendment.

42 (cf: Art. VIII, Sec. I, par. 1 amended effective December 5, 1963)

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44 2. When this proposed amendment to the Constitution is finally  
45 agreed to pursuant to Article IX, paragraph 1 of the Constitution, it

**EXPLANATION** – Matter enclosed in bold-faced brackets **[thus]** in the above bill is  
not enacted and is intended to be omitted in the law.

Matter underlined thus is new matter.

1 shall be submitted to the people at the next general election  
2 occurring more than three months after the final agreement and  
3 shall be published at least once in at least one newspaper of each  
4 county designated by the President of the Senate, the Speaker of the  
5 General Assembly and the Secretary of State, not less than three  
6 months prior to the general election.

7  
8 3. This proposed amendment to the Constitution shall be  
9 submitted to the people at that election in the following manner and  
10 form:

11 There shall be printed on each official ballot to be used at the  
12 general election, the following:

13 a. In every municipality in which voting machines are not used,  
14 a legend which shall immediately precede the question as follows:

15 If you favor the proposition printed below make a cross (X), plus  
16 (+), or check (✓) in the square opposite the word "Yes." If you are  
17 opposed thereto make a cross (X), plus (+) or check (✓) in the  
18 square opposite the word "No."

19 b. In every municipality the following question:  
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		<p>CONSTITUTIONAL AMENDMENT INCREASING AMOUNT OF ADDITIONAL PROPERTY TAXES OWED ON FARMLAND THAT IS NO LONGER FARMED</p> <p>Do you approve amending the Constitution to increase the amount of retroactive property taxes to be paid on farmland, if it is no longer farmed? This amendment would increase the number of years that retroactive property taxes would be owed from two years to 10 years.</p>
	YES	

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		<p>INTERPRETIVE STATEMENT</p> <p>This proposed amendment would increase the amount of retroactive taxes owed on farmland property if it is no longer farmed.</p> <p>The Constitution permits a property tax reduction for active farmland that is over five acres in size. If the farmland is not farmed then it does not receive reduced property taxes.</p> <p>The owner of the farmland now pays additional, retroactive property taxes for the first year in which active farming ends, and for the prior two years. The amount of the additional taxes is the difference between the taxes owed if the property was taxed like all other non-farm property and the taxes owed on it as active farmland.</p> <p>The proposed amendment increases the number of years that the additional taxes would be owed. The additional taxes would apply to the first year in which the farmland is not farmed and for the prior 10 years.</p>
	NO	

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STATEMENT

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6     If approved by the voters of the State, this proposed  
7 constitutional amendment would increase the amount of additional  
8 taxes owed by the owner of farmland that is no longer used for  
9 agricultural or horticultural purposes.

10     At this time, the Constitution requires that in any tax year, when  
11 land assessed as farmland for property tax purposes is used for a  
12 purpose other than agriculture or horticulture, it is subject to  
13 additional taxes for that tax year and the prior two tax years in an  
14 amount equal to the difference between the taxes due and payable  
15 on the basis of the assessment as farmland and the taxes that would  
16 have been paid or payable had the land been valued and assessed as  
17 otherwise provided in the Constitution.

18     This proposed constitutional amendment would apply the  
19 additional taxes to the ten immediately preceding tax years.